State of Michigan

In the

SUPREME COURT

APPEAL BY CERTIORARI TO THE STATE TAX COMMISSION

JOY OIL COMPANY, LTD.,
Plaintiff and Appellant,

vs.

STATE TAX COMMISSION,
Defendant and Appellee.

No. 44,000

RECORD

SHIELDS, BALLARD, JENNINGS & BISHOP,
Attorneys for Appellant.
Business Address:
1400 Olds Tower Bldg.,
Lansing 8, Michigan.

EUGENE F. BLACK, *Attorney General.*
EDMUND E. SHEPHERD, *Solicitor General.*
Business Address:
State Capitol Bldg.,
Lansing, Michigan.

DALE H. FILLMORE, *Corporation Counsel for the City of Dearborn.*
JOEL K. UNDERWOOD, *Deputy Corporation Counsel.*
Business Address:
Dearborn, Michigan.
Attorneys for Defendant and Appellee.